IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: John Porter

Confirmation No: 4269

Serial No.: 10/731,767

Group Art Unit: 1771

Filed: December 9, 2003

Examiner: Ruddock, Ula Corinna

For: Breathable, Waterproofing, Tear-resistant Fabric

Do not Enter 8/27/07 /U.C.R/

M.S. Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir

SECOND AMENDMENT AND RESPONSE

I. Introductory Comments

This Amendment is filed in response to the Final Rejection Office Action dated May 16, 2007.

Amendment to the Claims can be found in the listing of claims beginning on page 2 of this Response.

Remarks begin on page 5 of this Response.